

ABSTRACT OF THE DISCLOSURE

When a through hole like a pass-through trench is to be made by etching an object to be etched from one of its major surfaces by reactive ion etching or other dry etching, for the purpose of preventing undesirable enlargement of the through hole in size at its terminal end, dry etching is conducted by previously providing a conductor with a higher electric conductivity than the entity in contact with the other surface of the entity in or near the portion for making the through hole. For example, the entity to be etched may be a semiconductor such as Si substrate, and the conductor may be a metal film such as Al film.